

ID: CCA_2009031809091637

Number: **200914054**

Office:

Release Date: 4/3/2009

UILC: 6221.00-00

From:

Sent: Wednesday, March 18, 2009 9:09:18 AM

To:

Cc:

Subject: RE: 870-PT

Since the Form 870-PT does not resolve partner-level defenses to penalties determined at the partnership level, the taxpayer can file a refund claim to raise his partner-level defenses to such penalties under section 6230(c)(4), (c)(1)(C) and (c)(2)(A). See Treas. Reg. 301.6221-1(d).